

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*<sup>1</sup>  
  
Debtors.

Chapter 7

Case No. 23-10253 (KBO)  
(Jointly Administered)

Re: D.I. [1448](#), [1454](#), [1457](#), [1458](#)

**CERTIFICATION OF COUNSEL REGARDING SUBMISSION OF REVISED ORDER  
GRANTING MOTION OF GEORGE L. MILLER, CHAPTER 7 TRUSTEE FOR AN  
ORDER AUTHORIZING TRUSTEE’S SECOND DISTRIBUTION TO HOLDERS OF  
GENERAL UNSECURED CLAIMS**

I, John T. Carroll, III, counsel to George L. Miller in his capacity as the chapter 7 trustee (the “Trustee”) for the estates (the “Estates”) of the above-captioned debtors (the “Debtors”), hereby certifies the following:

1. On July 24, 2025 the Trustee filed the *Motion of George L. Miller, Chapter 7 Trustee for an Order Authorizing Trustee’s Second Distribution to Holders of General Unsecured Claims* [D.I. 1448] (the “Motion”).<sup>2</sup>

2. On August 6, 2025 a response to the Motion was filed by the Oregon Department of Human Services (“ODHS”) [D.I. 1454] (the “ODHS Response”) indicating an amended Proof of Claim was filed by the ODHS, Amended Claim AOC #466.3, reflecting an amended asserted claim amount of \$249,238.95. Accordingly, Exhibit “A” filed with the Motion has been modified to reflect the reduction from \$1,077,505.70 to the amount of \$249,238.95 as set forth in the ODHS amended claim (Claim AOC #466.3) thereby resolving the ODHS Response.

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<sup>1</sup> The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23- 10255. The Debtors’ headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

3. On August 8, 2025 an objection to the Motion was filed by Leadiant Biosciences, Inc. (“Leadiant”) [D.I. 1457] (the “Leadiant Objection”). The Trustee and Leadiant have reached a resolution of the Leadiant Objection and the Leadiant Objection is resolved and withdrawn.

4. On August 8, 2025 a limited objection to the Motion was filed by Argo Partners II, LLC (“Argo”) [D.I. 1458] (the “Argo Objection”). The Trustee and Argo have reached a resolution of the Argo Objection and the Argo Objection is resolved and withdrawn.

5. Additionally, upon further review and information having become known to the Trustee the Trustee has determined the following revisions should be made to Exhibit “A” filed with the Motion which includes the resolution of the aforementioned ODHS Response (collectively, the “Exhibit “A” Revisions”):

<u>Claim #</u>	<u>Debtor</u>	<u>Claimant</u>	<u>Exhibit “A” Revision</u>
378.1	AOC	Animal Health International Inc.	Claim AOC #378.1 was removed from Exhibit “A” as the Trustee has determined Animal Health International Inc. owes the estate monies.
80.2	AOC	CRG Financial, LLC (As Assignee of 2nd Watch, Inc.)	Claim AOC #80.2 was entered in error by the clerk. Actual claim number is AOC #460.1. Exhibit “A” has been revised to reflect correct Claim AOC #460.1.
51.1	AHC	Eye Consultants of Atlanta, PC	Claim AHC #51.1 was removed from Exhibit “A” as the Trustee has determined Eye Consultants of Atlanta, PC owes the estate monies.
108.1	AHC	Lynn Consulting, LLC	Claim AHC #108.1 was removed from Exhibit “A” as Lynn Consulting, LLC is a named Defendant in Adv. #25-50367 in which the Trustee is seeking to recover avoidable transfers.
281.1	AHC	Office of the Attorney General	Claim AHC #281.1 was removed from Exhibit “A” as the claim is duplicative of Claim AOC #312.1.

<u>Claim #</u>	<u>Debtor</u>	<u>Claimant</u>	<u>Exhibit “A” Revision</u>
466.2	AOC	Oregon Health Authority	Claim AOC #466.2 was subsequently amended by Claim AOC #466.3. Exhibit “A” has been revised to reflect a reduction to the claim amount to \$249,238.95 as reflected in amended Claim AOC #466.3.
464.1	AOC	US Dept. of Veteran Affairs	Asserted claim amount was partially satisfied via secured setoff in the amount of \$111.48 in accordance with a Stipulation approved by Court Order dated 2/2/2024 [D.I. 744]. Allowed general unsecured claim amount is being reduced from \$37,456.79 to \$37,345.31 to account for the setoff.

6. The Trustee through his accountants has revised Exhibit “A” to the Motion (the “Revised Exhibit A”) to reflect the aforementioned Exhibit “A” Revisions.

7. A copy of the revised proposed Order together with the Revised Exhibit “A” thereto is attached hereto as Exhibit “1” (collectively, the “Revised Order”).

8. A redlined version of the Revised Order and Revised Exhibit “A” thereto against the original version filed with the Motion is attached hereto as Exhibit “2”.

9. Other than the Oregon Response, the Leadiant Objection and the Argo Objection which responses and/or objections have been resolved and deemed withdrawn, no answer, objection or other responsive pleading to the Motion has been received by the Trustee. Pursuant to the Notice of Motion, objections to same were to be filed and served no later than August 8, 2025 at 4:00 p.m. (ET).

10. Accordingly, the Trustee respectfully request entry of the proposed Revised Order together with Revised Exhibit “A” thereto approving the Motion, a copy of which is attached hereto as Exhibit “1”, at the Court’s earliest convenience.

Dated: October 16, 2025  
Wilmington, Delaware

COZEN O'CONNOR

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